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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Form **2438**

Undistributed Capital Gains Tax Return

OMB No. 1545-0144

2000

Department of the Treasury Internal Revenue Service

▶ Attach a copy of this form to Form 1120-RIC or to Form 1120-REIT.

or calenc	dar year 2000 or tax year begin	nning		, 2000, ending			1
Divi	Name of fund or REIT		Emp	Employer identification number			
Type or Number, street, and room or suite no. (If a P.O. box, see instructions.)							
Print	City or town, state, and ZIP code						
Part I	Short-Term Capital Gains	and Losses-	-Assets Held	One Year or Le	ss		
(a) Description of property (Example, 100 shares (b) Date		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or obasis (seinstruction	ee	(f) Gain or (loss) ((d) less (e))
1							
			7				
2 Short	t-term capital gain from installr	ment sales from	Form 6252, line	26 or 37		2	
3 Unus	sed capital loss carryover (attac	ch computation)				3 (
1 Note	short torm conital gain or (loss)	Combinalinas	1 through 2 (C	oo instructions \			
	short-term capital gain or (loss)					4	
7 al I II 5	Long-Term Capital Gains	and Losses—	Assets Held I	hore man one	Year		
<u> </u>							
6 Gain	from Form 4797, column (g), I	ine 7 or 9				6	
7 Long	-term capital gain from installn	nent sales from	Form 6252, line	26 or 37		7	
	ong-term capital gain. Combin		n7			8	
Part III	Summary of Parts I and I						
	capital gain. Enter excess of net 4)	t long-term capit	al gain (line 8) o	ver net short-term	capital loss	9a	
	tal gain dividends					9b	
	stributed capital gains. Subtrac					10	
	unt of undistributed capital (b)(3)(D)	-	0 designated u 	nder section 852	2(b)(3)(D) or	11	
852(k	unt of undistributed capital (b)(3)(D) or 857(b)(3)(D). Subsuctions.)	tract line 11					
3 Capi	tal gains tax. Multiply line 11	by 35% (.35). (S	ee instructions.)			13	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my know and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
	Signature of officer		Date		Title		
Paid	Preparer's signature		Date	Chec	k if employed	reparer's	SSN or PTIN
Preparer			<u> </u>		EIN		
Jse Only	yours if self-employed), address, and ZIP code				Phone no. ()	